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IFW

October 28, 2005

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

SUBJECT: Applicant: Kowal *et al.*
 Serial No: 10/810,882
 Filed: March 26, 2004
 For: LOW POWER ULTRASONIC FLOW METER
 Examiner: Pretlow, D.
 Group: 2863
 Docket No: PAN-214J

Dear Sir:

Enclosed is a RESPONSE in reply to the Office Action mailed September 22, 2005 in the subject application.

If for any reason this RESPONSE is found to be INCOMPLETE, or if at any time it appears that a TELEPHONE CONFERENCE with counsel would help advance prosecution, please telephone the undersigned or his associates, collect in Waltham, Massachusetts at (781) 890-5678.

If any payment during prosecution is found to be incorrect, please charge any deficiency or credit any overpayment to my Deposit Account No. 09-0002. A copy of this letter is enclosed for use by the Finance Branch in the event that it is necessary to make any charge or credit to my deposit account.

In addition, pursuant to Rule 1.136(a)(3), the Office is hereby authorized to treat any reply requiring an extension of time as incorporating a request therefor. Also, any request or Petition for an Extension of Time notwithstanding an inadvertent reference in the Petition to a shorter period of time is to be treated as requesting the appropriate length of time.

Kindly acknowledge receipt of the foregoing by returning the enclosed self-addressed postcard.

Sincerely,

T. Thompson

Thomas E. Thompson, Jr.
Reg. No. 47,136

TET:ok
Enclosures

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as first class mail in an envelope addressed to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on October 28, 2005.


Olga Kadish



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Kowal et al.
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Olga Kadish

RESPONSE

This Response is in reply to the Office Action mailed September 22, 2005 in the subject application. In response to the Office Action, please amend the above-identified application as follows.

Amendments to the Specification begin on page 2 of this paper.

A Listing of the Claims begins on page 3 of this paper.

Remarks/Arguments begin on page 16 of this paper.